



TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

200705033

DEC 1, 2006

T: EP: KA: TAZ

Re:

Company =

This letter constitutes notice that your request for a waiver of the minimum funding standard for the Plan for the plan year ending March 31, 2005, has been denied.

The Company was a

On September 16, 2005, the Company filed for protection under Chapter 11 of the U.S. Bankruptcy Code. In a telephone conversation with the authorized representative on August 23, 2006, we were informed that the assets of the Company had been sold and that the Company is in the process of being liquidated. Also, the has taken preliminary steps to take over the Plan through a distress termination.

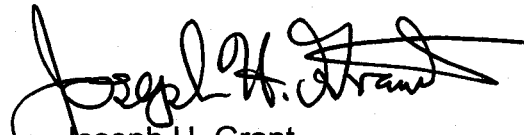
You were notified in a telephone call from of this office on September 12, 2006, and in a letter dated September 13, 2006, that your request had been tentatively denied. In accordance with section 12.01 of Rev. Proc. 2006-4, 2006-1 I.R.B. 132, you were informed of your right to request a conference to review this decision and present additional information that you believe the Service should take into account before finalizing its ruling. You were also informed that if this conference did not take place by October 4, 2006, your request for a waiver of the minimum funding standard for the plan year ending March 31, 2005, would be denied, and a ruling letter to that effect would be issued. You have not contacted this office to schedule a conference. Hence, your request for a waiver of the minimum funding standard for the plan year ending March 31, 2005, has been denied.

This ruling is directed only to the taxpayer that requested it. Section 6110(k)(3) of the Code provides that it may not be used or cited by others as precedent.

We have sent a copy of this letter to the Manager, EP Classification in  
to the Manager, EP Compliance Unit in , and to your  
authorized representative pursuant to a power of attorney on file in this office.

If you require further assistance in this matter, please contact

Sincerely yours,



Joseph H. Grant  
Director, Employee Plans